Certified Public Accountant Letter

Annual Report

June 1, 20XX

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LoveBytes Computer Dating Service

14100 Ridge Road

Ventana, California 93999

Dear Management,

Thank you for the opportunity to audit the financial statement of your company. I found them to be in excellent order. A trial balance, income statement, stockholders equity sections and balance sheet were completed each month. In addition, thank you for the spreadsheet of all the month’s financial totals. It was helpful to see yearly as well as monthly amounts.

Books were closed monthly. Cash was proved. Bank reconciliations were provided. All bills were paid in a timely fashion, payroll records were in order. Accounts receivable were up-to-date. Debt was limited to your loan from the Virtual Enterprise Center and payments including principal and interest were paid. All payroll tax liabilities were paid and do not show up on the books as liabilities.

Sincerely,

Jerry Johnson,

Certified Public Accountant

Gutterman and Johnson